

ABSTRAK

Penelitian ini dilakukan bertujuan untuk menguji pengaruh rasio keuangan terhadap perubahan laba pada perusahaan *food and baverage* yang terdaftar di Bursa Efek Indonesia pada periode 2012 - 2018, rasio keuangan yang digunakan pada penelitian ini adalah *current ratio*, *total asset turnover*, *return on asset*, dan *return on equity*.

Sampel yang digunakan pada penelitian ini adalah perusahaan *food and baverage* yang terdaftar di Bursa Efek Indonesia pada tahun 2012 – 2018 yang menggunakan teknik pengambilan sampel dengan *purposive sampling*. Pada penelitian ini teknis analisis yang digunakan yaitu analisis regresi linier berganda.

Hasil penelitian analisis regresi ini menunjukkan bahwa adanya pengaruh *current ratio*, *total asset turnover*, *return on asset*, dan *return on equity* terhadap perubahan laba. Berdasarkan hasil uji F menunjukkan bahwa ada variabel bebas yakni *current ratio*, *total asset turnover*, *return on asset*, dan *return on equity* yang berpengaruh terhadap perubahan laba. Hasil penelitian uji t menunjukkan bahwa variabel *current ratio* dan *return on equity* berpegaruh negatif signifikan terhadap perubahan laba, *return on asset* berpegaruh positif signifikan terhadap perubahan laba, dan *total asset turnover* berpegaruh positif tidak signifikan terhadap perubahan laba.

Kata kunci: likuiditas, aktivitas, profitabilitas, perubahan laba

ABSTRACT

This research aimed to examine the effect of financial ratio on the the change of Food and Beverage Companies' profit which were listed on Indonesia Stock Exchange 2012-2018. While, its financial ratio were Current Ratio, Total Asset Trunover, Return On Asset and Return On Equity.

The population was some Food and Beverage companies which were listed on Indonesia Stock Exchage 2012-2018. While, the data collection technique used purposive sampling. Moreover, the data analysis technique used multiple linear regression.

The research result concluded Current Ratio, Total Asset Trunover, Return On Asset and Return On Equity had affected the profit chage. Furthermore, from the F-test result, it concluded some independent variable (Current Ratio, Total Asset Trunover, Return On Asset and Return On Equity) had affected the profit change. In line with, Return On Asset had positive and significant effect on the profit change. However, Total Asset Turnover had positive insignificant effect on the profit change. On the other hand, Return On Equity had negative and significant effect on the profit change.

Keywords: *Liquidity, Activity, Profitability, Profit Change.*